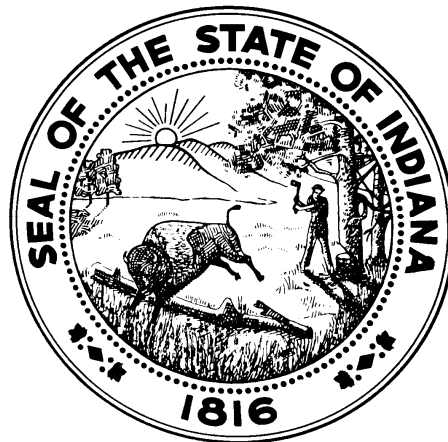


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2006

CLARK COUNTY, INDIANA



FILED
12/14/2007

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Barbara Bratcher Haas	01-01-04 to 12-31-07
Treasurer	Richard P. Jones Shirley Nolot	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Clerk	Keith Groth	01-01-04 to 12-31-07
Sheriff	Michael L. Becher Danny Rodden	01-01-03 to 12-31-06 01-01-07 to 12-31-10
Recorder	Shirley Nolot Richard P. Jones	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the Board of County Commissioners	Edward Meyer	01-01-06 to 12-31-07
President of the County Council	Jim Smith David Abbott	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clark County (County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As discussed in Note I, the financial statements referred to above do not include a number of component units of the County which should have been included to fairly present the financial position of the County.

In our opinion, except that the omission of the component units of the County referred to in the preceding paragraph results in incomplete presentation, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2006, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated November 5, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

November 5, 2007



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Clark County (County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 5, 2007. The opinions to the financial statements were qualified due to omission of component units of Clark County, which results in an incomplete presentation. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management in separate letters that were discussed on November 5, 2007.

This report is intended solely for the information and use of the County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 5, 2007

CLARK COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2006

Functions/Programs	Disbursements	Program Receipts			Net (Disbursement) Receipt and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government
					Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 9,870,862	\$ 1,707,692	\$ 172,872	\$ 350,000	\$ (7,640,298)
Public safety	12,268,683	4,044,741	911,062	-	(7,312,880)
Highways and streets	4,201,771	56,798	3,491,541	112,461	(540,971)
Sanitation	710,699	1,483,700	-	-	773,001
Health and welfare	10,212,633	426,149	3,861,791	-	(5,924,693)
Culture and recreation	8,800	-	-	-	(8,800)
Aviation	188,343	83,111	36,337	-	(68,895)
Debt service	3,918,230	-	264,725	-	(3,653,505)
Capital outlay	2,219,437	6,252	-	792,697	(1,420,488)
Total governmental activities	43,599,458	7,808,443	8,738,328	1,255,158	(25,797,529)
Total primary government	\$ 43,599,458	\$ 7,808,443	\$ 8,738,328	\$ 1,255,158	(25,797,529)
General receipts:					
Property taxes					26,833,945
Other local taxes					3,131,608
Unrestricted Intergovernmental					741,157
Riverboat distributions not restricted to specific programs					607,079
Unrestricted investment earnings					1,989,108
Proceeds from sale of assets					147,560
Other					826,336
Intergovernmental disbursements					(398,172)
Total general receipts and intergovernmental disbursements					33,878,621
Change in net assets					8,081,092
Net assets - beginning					9,144,385
Net assets - ending					\$ 17,225,477
<u>Assets</u>					
Cash and investments					\$ 7,770,542
Cash with fiscal agent					791,405
Restricted assets:					
Cash and investments					8,663,530
Total assets					\$ 17,225,477
<u>Net Assets</u>					
Restricted for:					
General government					\$ 201,305
Public safety					1,933,739
Highways and streets					2,802,865
Sanitation					11
Health and welfare					1,217,959
Urban redevelopment					577
Economic development					1,310
Aviation					60,661
Debt service					265,775
Capital outlay					2,179,328
Unrestricted					8,561,947
Total net assets					\$ 17,225,477

The notes to the financial statements are an integral part of this statement.

CLARK COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006

	General	County Highway	County Family and Children	Cumulative Bridge	CEDIT	Other Governmental Funds	Totals
Receipts:							
Taxes	\$ 13,808,608	\$ -	\$ 5,812,397	\$ 473,812	\$ 2,581,889	\$ 7,288,846	\$ 29,965,552
Intergovernmental	1,027,322	2,860,816	2,467,140	671,284	-	4,192,027	11,218,589
Charges for services	2,027,465	1,840	-	-	-	5,312,848	7,342,153
Other	2,291,785	103,627	197,970	82,064	-	380,018	3,055,464
Total receipts	19,155,180	2,966,283	8,477,507	1,227,160	2,581,889	17,173,739	51,581,758
Disbursements:							
General government	8,144,286	-	-	-	-	1,659,299	9,803,585
Public safety	6,386,590	-	-	-	497,875	5,365,451	12,249,916
Highways and streets	-	3,021,619	-	-	-	1,167,172	4,188,791
Sanitation	-	-	-	-	-	710,699	710,699
Health and welfare	248,141	-	6,526,565	-	-	3,428,300	10,203,006
Culture and recreation	8,800	-	-	-	-	-	8,800
Aviation	-	-	-	-	-	188,343	188,343
Debt service:							
Principal	-	-	-	-	1,535,000	351,507	1,886,507
Interest	-	-	-	-	110,331	1,921,392	2,031,723
Capital outlay:							
Highways and streets and equipment	-	-	-	2,017,960	-	200,000	2,217,960
Total disbursements	14,787,817	3,021,619	6,526,565	2,017,960	2,143,206	14,992,163	43,489,330
Excess (deficiency) of receipts over disbursements	4,367,363	(55,336)	1,950,942	(790,800)	438,683	2,181,576	8,092,428
Other financing sources (uses):							
Transfers in	23,113	12,313	-	-	471,342	1,010,419	1,517,187
Transfers out	(851,083)	-	-	-	-	(666,104)	(1,517,187)
Intergovernmental disbursements	-	-	-	-	-	(398,172)	(398,172)
Total other financing sources (uses)	(827,970)	12,313	-	-	471,342	(53,857)	(398,172)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,539,393	(43,023)	1,950,942	(790,800)	910,025	2,127,719	7,694,256
Cash and investment fund balance - beginning	(899,374)	2,441,864	(2,431,269)	2,970,128	688,551	5,420,241	8,190,141
Cash and investment fund balance - ending	\$ 2,640,019	\$ 2,398,841	\$ (480,327)	\$ 2,179,328	\$ 1,598,576	\$ 7,547,960	15,884,397
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:							
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.							
							1,341,080
Net assets of governmental activities							\$ 17,225,477
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 2,640,019	\$ -	\$ (480,327)	\$ -	\$ 1,598,576	\$ 2,671,194	\$ 6,429,462
Cash with fiscal agent	-	-	-	-	-	791,405	791,405
Restricted assets:							
Cash and investments	-	2,398,841	-	2,179,328	-	4,085,361	8,663,530
Total cash and investment assets - December 31	\$ 2,640,019	\$ 2,398,841	\$ (480,327)	\$ 2,179,328	\$ 1,598,576	\$ 7,547,960	\$ 15,884,397
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,305	\$ 201,305
Public safety	-	-	-	-	-	1,933,739	1,933,739
Highways and streets	-	2,398,841	-	-	-	404,024	2,802,865
Sanitation	-	-	-	-	-	11	11
Health and welfare	-	-	-	-	-	1,217,959	1,217,959
Urban redevelopment	-	-	-	-	-	577	577
Economic development	-	-	-	-	-	1,310	1,310
Aviation	-	-	-	-	-	60,661	60,661
Debt service	-	-	-	-	-	265,775	265,775
Capital outlay	-	-	-	2,179,328	-	-	2,179,328
Unrestricted	2,640,019	-	(480,327)	-	1,598,576	3,462,599	7,220,867
Total cash and investment fund balance - December 31	\$ 2,640,019	\$ 2,398,841	\$ (480,327)	\$ 2,179,328	\$ 1,598,576	\$ 7,547,960	\$ 15,884,397

The notes to the financial statements are an integral part of this statement.

CLARK COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As of and for the Year Ended December 31, 2006

	Internal Service Funds
Operating receipts:	
Charges for services:	
Employer contributions	\$ 1,622,170
Employee contributions	378,766
Cobra payments	4,430
Retired employee contributions	36,796
Contract contributions	46,298
Insurance proceeds	30,573
Other	100
	<hr/>
Total operating receipts	2,119,133
	<hr/>
Operating disbursements:	
Insurance premiums	1,722,768
Administration fees	9,529
	<hr/>
Total operating disbursements	1,732,297
	<hr/>
Excess of operating receipts over operating disbursements	386,836
	<hr/>
Cash and investment fund balance - beginning	954,244
	<hr/>
Cash and investment fund balance - ending	\$ 1,341,080
	<hr/> <hr/>
<u>Cash and Investment Assets - December 31</u>	
Cash and investments	\$ 1,341,080
	<hr/> <hr/>
<u>Cash and Investment Fund Balance - December 31</u>	
Unrestricted	\$ 1,341,080
	<hr/> <hr/>

The notes to the financial statements are an integral part of this statement.

CLARK COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2006

	Pension Trust Funds	Private-Purpose Trust Funds	Agency Funds
Additions:			
Contributions:			
Employer	\$ 361,900	\$ -	\$ -
Investment earnings:			
Net increase in fair value of investments	27,566	-	-
Interest	<u>597,893</u>	<u>644</u>	<u>-</u>
Total investment earnings	625,459	644	-
Agency fund additions	<u>-</u>	<u>-</u>	<u>364,715,426</u>
Total additions	<u>987,359</u>	<u>644</u>	<u>364,715,426</u>
Deductions:			
Benefits	207,826	-	-
Administrative and general	16,232	315	-
Agency fund deductions	<u>-</u>	<u>-</u>	<u>415,121,947</u>
Total deductions	<u>224,058</u>	<u>315</u>	<u>415,121,947</u>
Excess (deficiency) of total additions over total deductions	763,301	329	(50,406,521)
Cash and investment fund balance - beginning	<u>7,201,667</u>	<u>17,184</u>	<u>83,778,687</u>
Cash and investment fund balance - ending	<u><u>\$ 7,964,968</u></u>	<u><u>\$ 17,513</u></u>	<u><u>\$ 33,372,166</u></u>

The notes to the financial statements are an integral part of this statement.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides the following services: public safety (police), highways and streets, sanitation, health, welfare and social services, culture and recreation, aviation, public improvements, planning and zoning, and general administrative services.

The County's financial reporting entity is composed of the following:

Primary Government:	Clark County
Blended Component Unit:	Clark County Solid Waste District
Discretely Presented Component Unit:	Clark Memorial Hospital

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

The Clark County Solid Waste District, a blended component unit has been omitted from these financial statements. The Clark Memorial Hospital, a discretely presented component unit has been omitted from these financial statements. Accordingly, the financial statements do not include the data of all of the County's component units necessary to fairly present the financial position of the County.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. However, at this time, the County has not established any business-type activities.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, liabilities, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The County highway fund accounts for construction and maintenance, through state support, to the County's roadway system.

The County family and children fund is used to establish, extend, and strengthen public welfare services for the protection and care of dependent and delinquent children and children in need of services. Fees charged, local taxes and state support are used to provide these services.

The cumulative bridge fund is a local tax supported fund used for the construction and acquisition of fixed assets and infrastructure.

The county economic development income tax (CEDIT) fund is used to account for receipts and disbursements relating to economic development projects that promote gainful employment, attracting new business enterprises, and retaining or expanding significant business enterprises within the County.

Additionally, the County reports the following fund types:

The internal service fund accounts for contributions by the employer and employees to provide insurance benefits for County employees.

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension funds, which accumulate resources for pension benefit payments.

The private-purpose trust fund reports a trust arrangement under which principal and income benefits school corporation's within the County.

Agency funds account for assets held by the County as an agent for other agencies and serve as control accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes. Elimination of these charges would distort the direct costs and program receipts reported for the various functions concerned.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

2. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

3. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

4. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds and the similar discretely presented component unit result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities and Net Assets – Cash and Investment Basis.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2006, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	
County Family and Children	\$ 480,327
Highway Safety Grant DUI	274
Adult Protective Services	15,837
Police Stop Grant	7,925
Clark County Drug Court	1,164
Ohio River Bridges Project	74,699
Courthouse Lease Rental	169,599
Cumulative Capital Development	<u>32,304</u>
Total	<u>\$ 782,129</u>

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has not established an investment policy for the Sheriff's Retirement and Benefit Pension Plan. As of December 31, 2006, the County had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
Mutual funds	\$ 8,082,828

Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2006, were as follows:

Transfer From	Transfer To	2006
General Fund	CEDIT Fund	\$ 471,342
General Fund	Other governmental	379,741
Other governmental	General Fund	23,113
Other governmental	County Highway	12,313
Other governmental	Other governmental	630,678
Total		<u>\$ 1,517,187</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Medical Benefits to Employees, Retirees and Dependents

The County has chosen to establish a risk financing fund for risks associated with medical benefits to employees, retirees and dependents. The risk financing fund is accounted for in the Nonreverting Health Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$125,000 per employee or \$1,000,000 per year. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. Interfund portions are paid into the fund by all affected funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund portions are based upon an overall percentage which is applied to each affected fund and are reported as quasi-external interfund transactions.

B. Capital Project Fund Operating Disbursements

Indiana Code 36-9-14.5-8(c) authorizes money held in the Cumulative Capital Development Fund to be used for purposes other than capital outlay if the purpose is to protect the public health, welfare or safety in an emergency situation that demands immediate action.

During 2006, the Board of County Commissioners declared emergencies resulting in \$1,511,877 of operating costs being paid from the Cumulative Capital Development Fund.

C. Holding Corporation

The County has entered into a capital lease with the Clark County Detention Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$2,648,331.

D. Building Authority

The County has entered into a lease with the Jeffersonville-Clark County Building Authority (the lessor). The lessor was organized as a separate governmental unit pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. Lease and maintenance payments during the year totaled \$1,169,399.

E. Landfill Closure/Post Closure

State and federal laws and regulations require the County to place a final cover on its municipal landfill when it stops accepting solid waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. Closure and post closure care costs will be paid only near or after the date the landfill stops accepting waste. The County has estimated the costs of closure to be \$77,095 per acre and the post closure care to be \$5,230,010 in total. The closure financial assurance is to be provided on an incremental basis. These amounts are based on what it would cost to perform all closure and post closure care in 2005 with an expected closure date of the landfill in 2012. Actual cost may be higher due to inflation, changes in technology, or changes in regulations. The County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than generally accepted accounting

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

principles. Therefore, the liability for estimated closure and post closure care costs attributable to the current year's operations as required by Statement 18 of the Governmental Accounting Standards Board is not reported as a liability on the County's financial statement. The liability, as estimated by the County's engineering consultant at December 31, 2006, was \$3,319,445. This estimate is figured on the closing of 1.7 acres and an annual post closing cost of \$5,468,908. The percentage of landfill capacity used to date is 84%.

The County is required by state and federal laws and regulations to make contributions to a trust to finance closure and post closure care, to obtain a line of credit, obtain a bond in the amount sufficient to finance the estimated closure and post closure care costs, obtain insurance, or assure its obligation under CAR 258.74(f) by qualifying through certain financial tests. The County has chosen to qualify by meeting the financial tests as required under CAR 258.74(f). Proof of financial test qualifications and evidence that the County meets the requirements of CAR 258.74(f) is on file in the County Auditor's office of Clark County.

Prior to 1997, the County chose to make contributions to a trust to finance closure and post closure care. This plan covered 45 acres of land closed and is not included in the above estimates. At December 31, 2006, \$791,405 was held by a trustee for this purpose. The transactions for this trust fund are included in the Landfill Closure/Post Closure Fund in the financial statements. The County has also deposited \$527,592 in this fund for this purpose.

F. Subsequent Events

Ordinances have been adopted by the Clark County Council to rescind the county wheel tax and the motor vehicle excise surtax effective 01-01-08.

The Clark County Council adopted an ordinance on February 12, 2007, establishing a Rainy Day Fund. Transfers of \$4,433,235 were made into the fund on February 13, 2007. On April 9, 2007, the Council approved a loan of \$2,000,000 from the Rainy Day Fund to the County Family and Children Fund.

On August 29, 2007, Clark County obtained a line of credit with Republic Bank and Trust Company of up to \$5,000,000. To date, \$1,000,000 has been drawn down and receipted to the County Family and Children Fund. The loan is to be repaid by March 31, 2008, with interest rate established at the federal prime rate at the date of repayment.

G. Postemployment Benefits

In addition to the pension benefits described below, the County provides postemployment health and life insurance benefits, as authorized by Indiana Code 5-10-8, to all employees who retire from the County with at least 10 years of service and have accumulated a set of points to meet the eligibility requirements for the Public Employees Retirement Fund (PERF) retirement benefit. Points are awarded based on the employee's age and years of full time employment. Currently, 40 retirees meet these eligibility requirements. The County contributes 68% for a single and 29% for a family of these postemployment benefits. Disbursements for those postemployment benefits are recognized on a pay-as-you-go basis. During the year ended December 31, 2006, disbursements of \$79,200 were recognized for postemployment benefits.

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

H. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

I. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Actuarial Information for the Above Plans

	PERF	County Police Retirement Plan	County Police Benefit Plan
Annual required contribution	\$ 444,158	\$ 309,685	\$ 15,035
Interest on net pension obligation	(8,025)	8,384	-
Adjustment to annual required contribution	<u>9,145</u>	<u>(15,374)</u>	<u>-</u>
Annual pension cost	445,278	302,695	15,035
Contributions made	<u>395,660</u>	<u>346,865</u>	<u>15,035</u>
Increase (decrease) in net pension obligation	49,618	(44,170)	-
Net pension obligation, beginning of year	<u>(110,688)</u>	<u>119,765</u>	<u>-</u>
Net pension obligation, end of year	<u><u>\$ (61,070)</u></u>	<u><u>\$ 75,595</u></u>	<u><u>\$ -</u></u>

CLARK COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	4.38%	22%	1%
Plan members	3%	6%	0%
Actuarial valuation date	07-01-06	01-01-07	01-01-07
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-04	\$ 310,513	94%	\$ (146,761)
	06-30-05	393,127	91%	(110,688)
	06-30-06	445,278	101%	(61,070)
County Police Retirement Plan	12-31-04	354,565	108%	45,616
	12-31-05	352,041	79%	119,765
	12-31-06	302,695	115%	75,595
County Police Benefit Plan	12-31-04	15,086	100%	-
	12-31-05	17,355	100%	-
	12-31-06	15,035	100%	-

CLARK COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-04	\$ 8,113,820	\$ 8,134,939	\$ (21,119)	100%	\$ 8,376,418	0%
07-01-05	8,395,159	8,812,434	(417,275)	95%	8,350,234	(5%)
07-01-06	8,852,186	8,956,197	(104,011)	99%	8,670,867	(1%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-02	\$ 5,150,023	\$ 5,464,113	(314,090)	94%	\$ 1,338,272	(23%)
01-01-03	5,243,656	5,597,091	(353,435)	94%	1,463,619	(24%)
01-01-04	5,613,462	5,926,613	(313,151)	95%	1,494,002	(21%)
01-01-05	6,096,209	6,364,368	(268,159)	96%	1,487,837	(18%)
01-01-06	6,680,811	7,543,186	(862,375)	89%	1,497,076	(58%)
01-01-07	7,420,512	8,216,109	(795,597)	90%	1,407,635	(57%)

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006

	Riverboat	Local Road and Street	County Health	Mosquito Control	Tuberculosis Health	Mental Health	New Hope Services
Receipts:							
Taxes	\$ -	\$ -	\$ 851,932	\$ 24,808	\$ -	\$ 635,588	\$ 623,352
Intergovernmental	607,079	624,843	840,760	3,596	-	52,785	51,764
Charges for services	-	-	224,460	-	-	-	-
Other	-	94,391	23	-	-	-	-
Total receipts	607,079	719,234	1,917,175	28,404	-	688,373	675,116
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	68,712	-	-	-	-	-	-
Highways and streets	-	1,075,022	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	1,458,726	34,270	-	688,373	675,116
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	68,712	1,075,022	1,458,726	34,270	-	688,373	675,116
Excess (deficiency) of receipts over disbursements	538,367	(355,788)	458,449	(5,866)	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Intergovernmental disbursements	(391,633)	-	-	-	-	-	-
Total other financing sources (uses)	(391,633)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	146,734	(355,788)	458,449	(5,866)	-	-	-
Cash and investment fund balance - beginning	215,890	367,397	236,210	7,879	26,700	-	-
Cash and investment fund balance - ending	\$ 362,624	\$ 11,609	\$ 694,659	\$ 2,013	\$ 26,700	\$ -	\$ -
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 362,624	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	11,609	694,659	2,013	26,700	-	-
Total cash and investment assets - December 31	\$ 362,624	\$ 11,609	\$ 694,659	\$ 2,013	\$ 26,700	\$ -	\$ -
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	11,609	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	694,659	2,013	26,700	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	362,624	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 362,624	\$ 11,609	\$ 694,659	\$ 2,013	\$ 26,700	\$ -	\$ -

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	Courthouse Lease Rental	Property Reassessment	Supplemental Juvenile Probation Services	Supplemental Adult Probation Services	Accident Report	Firearms Training	ICJG Victim Assistance Prosecutor
Receipts:							
Taxes	\$ 1,752,134	\$ 164,174	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	144,916	13,367	-	-	-	-	41,102
Charges for services	-	-	50,572	508,306	3,875	7,500	-
Other	-	27,000	300	1,815	-	-	-
Total receipts	<u>1,897,050</u>	<u>204,541</u>	<u>50,872</u>	<u>510,121</u>	<u>3,875</u>	<u>7,500</u>	<u>41,102</u>
Disbursements:							
General government	-	222,604	-	-	-	-	-
Public safety	-	-	38,603	949,849	6,896	4,779	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	42,641
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	271,507	-	-	-	-	-	-
Interest	897,892	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	<u>1,169,399</u>	<u>222,604</u>	<u>38,603</u>	<u>949,849</u>	<u>6,896</u>	<u>4,779</u>	<u>42,641</u>
Excess (deficiency) of receipts over disbursements	<u>727,651</u>	<u>(18,063)</u>	<u>12,269</u>	<u>(439,728)</u>	<u>(3,021)</u>	<u>2,721</u>	<u>(1,539)</u>
Other financing sources (uses):							
Transfers in	-	-	-	247,828	-	-	14,901
Transfers out	-	-	-	(42,251)	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>205,577</u>	<u>-</u>	<u>-</u>	<u>14,901</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>727,651</u>	<u>(18,063)</u>	<u>12,269</u>	<u>(234,151)</u>	<u>(3,021)</u>	<u>2,721</u>	<u>13,362</u>
Cash and investment fund balance - beginning	<u>(897,250)</u>	<u>638,241</u>	<u>10,164</u>	<u>234,151</u>	<u>12,510</u>	<u>12,263</u>	<u>4,045</u>
Cash and investment fund balance - ending	<u>\$ (169,599)</u>	<u>\$ 620,178</u>	<u>\$ 22,433</u>	<u>\$ -</u>	<u>\$ 9,489</u>	<u>\$ 14,984</u>	<u>\$ 17,407</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ (169,599)	\$ 620,178	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	-	22,433	-	9,489	14,984	17,407
Total cash and investment assets - December 31	<u>\$ (169,599)</u>	<u>\$ 620,178</u>	<u>\$ 22,433</u>	<u>\$ -</u>	<u>\$ 9,489</u>	<u>\$ 14,984</u>	<u>\$ 17,407</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	22,433	-	9,489	14,984	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	17,407
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	<u>(169,599)</u>	<u>620,178</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ (169,599)</u>	<u>\$ 620,178</u>	<u>\$ 22,433</u>	<u>\$ -</u>	<u>\$ 9,489</u>	<u>\$ 14,984</u>	<u>\$ 17,407</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	Sheriff's Commissary	Wilson Switch Road Basic Maintenance	Solid Waste Permit and Bond	Surveyor's Corner Perpetuation	Guardian Ad Litem	County Recorder's Records Perpetuation	Adult Protective Services
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	14,737	-	91,574
Charges for services	336,785	-	21,200	28,645	-	162,692	-
Other	34,233	-	-	-	-	-	174
Total receipts	371,018	-	21,200	28,645	14,737	162,692	91,748
Disbursements:							
General government	-	-	-	23,164	-	131,677	-
Public safety	364,228	-	-	-	14,737	-	101,031
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	31,813	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	364,228	-	31,813	23,164	14,737	131,677	101,031
Excess (deficiency) of receipts over disbursements	6,790	-	(10,613)	5,481	-	31,015	(9,283)
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	6,790	-	(10,613)	5,481	-	31,015	(9,283)
Cash and investment fund balance - beginning	5,634	138,880	24,346	26,416	-	96,147	(6,554)
Cash and investment fund balance - ending	<u>\$ 12,424</u>	<u>\$ 138,880</u>	<u>\$ 13,733</u>	<u>\$ 31,897</u>	<u>\$ -</u>	<u>\$ 127,162</u>	<u>\$ (15,837)</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ 13,733	\$ -	\$ -	\$ -	\$ (15,837)
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	12,424	138,880	-	31,897	-	127,162	-
Total cash and investment assets - December 31	<u>\$ 12,424</u>	<u>\$ 138,880</u>	<u>\$ 13,733</u>	<u>\$ 31,897</u>	<u>\$ -</u>	<u>\$ 127,162</u>	<u>\$ (15,837)</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ 31,897	\$ -	\$ 127,162	\$ -
Public safety	12,424	-	-	-	-	-	-
Highways and streets	-	138,880	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	-	-	13,733	-	-	-	(15,837)
Total cash and investment fund balance - December 31	<u>\$ 12,424</u>	<u>\$ 138,880</u>	<u>\$ 13,733</u>	<u>\$ 31,897</u>	<u>\$ -</u>	<u>\$ 127,162</u>	<u>\$ (15,837)</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	Supplemental Public Defender Services	Sheriff's Public Relations	Aviation	Special Vehicle Inspection	Emergency Planning and Right to Know	Local Health Maintenance	Community Correction Juvenile Detention
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	36,337	-	8,838	121,775	-
Charges for services	15,672	1,974	83,111	12,146	-	4,228	7,089
Other	-	-	1,517	-	1,161	3,824	-
Total receipts	<u>15,672</u>	<u>1,974</u>	<u>120,965</u>	<u>12,146</u>	<u>9,999</u>	<u>129,827</u>	<u>7,089</u>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	5,227	-	19,137	5,843	-	8,168
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	140,666	-
Aviation	-	-	188,343	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>5,227</u>	<u>188,343</u>	<u>19,137</u>	<u>5,843</u>	<u>140,666</u>	<u>8,168</u>
Excess (deficiency) of receipts over disbursements	<u>15,672</u>	<u>(3,253)</u>	<u>(67,378)</u>	<u>(6,991)</u>	<u>4,156</u>	<u>(10,839)</u>	<u>(1,079)</u>
Other financing sources (uses):							
Transfers in	-	-	50,000	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>15,672</u>	<u>(3,253)</u>	<u>(17,378)</u>	<u>(6,991)</u>	<u>4,156</u>	<u>(10,839)</u>	<u>(1,079)</u>
Cash and investment fund balance - beginning	<u>24,848</u>	<u>7,763</u>	<u>78,039</u>	<u>13,789</u>	<u>8,848</u>	<u>152,006</u>	<u>6,798</u>
Cash and investment fund balance - ending	<u>\$ 40,520</u>	<u>\$ 4,510</u>	<u>\$ 60,661</u>	<u>\$ 6,798</u>	<u>\$ 13,004</u>	<u>\$ 141,167</u>	<u>\$ 5,719</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	<u>40,520</u>	<u>4,510</u>	<u>60,661</u>	<u>6,798</u>	<u>13,004</u>	<u>141,167</u>	<u>5,719</u>
Total cash and investment assets - December 31	<u>\$ 40,520</u>	<u>\$ 4,510</u>	<u>\$ 60,661</u>	<u>\$ 6,798</u>	<u>\$ 13,004</u>	<u>\$ 141,167</u>	<u>\$ 5,719</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	40,520	4,510	-	6,798	13,004	-	5,719
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	141,167	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	60,661	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 40,520</u>	<u>\$ 4,510</u>	<u>\$ 60,661</u>	<u>\$ 6,798</u>	<u>\$ 13,004</u>	<u>\$ 141,167</u>	<u>\$ 5,719</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	County Drug Free Community	County Sheriff's Continuing Education	County Probation Users Fee	County Clerk IV-D	Prosecutor IV-D	Landowner's Liability and Contingency	Step Program
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	25,545	25,545	-	-
Charges for services	180,984	4,725	752,408	-	-	-	-
Other	6,434	-	1,089	-	-	-	-
Total receipts	<u>187,418</u>	<u>4,725</u>	<u>753,497</u>	<u>25,545</u>	<u>25,545</u>	<u>-</u>	<u>-</u>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	116,246	4,438	289,902	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	729	8,428	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	<u>116,246</u>	<u>4,438</u>	<u>289,902</u>	<u>729</u>	<u>8,428</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>71,172</u>	<u>287</u>	<u>463,595</u>	<u>24,816</u>	<u>17,117</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):							
Transfers in	-	-	-	20,817	-	-	-
Transfers out	(55,899)	-	(30,000)	-	(41,632)	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(55,899)</u>	<u>-</u>	<u>(30,000)</u>	<u>20,817</u>	<u>(41,632)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>15,273</u>	<u>287</u>	<u>433,595</u>	<u>45,633</u>	<u>(24,515)</u>	<u>-</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>111,686</u>	<u>3,294</u>	<u>443,015</u>	<u>17,886</u>	<u>76,380</u>	<u>359</u>	<u>4,073</u>
Cash and investment fund balance - ending	<u>\$ 126,959</u>	<u>\$ 3,581</u>	<u>\$ 876,610</u>	<u>\$ 63,519</u>	<u>\$ 51,865</u>	<u>\$ 359</u>	<u>\$ 4,073</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 359	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	<u>126,959</u>	<u>3,581</u>	<u>876,610</u>	<u>63,519</u>	<u>51,865</u>	<u>-</u>	<u>4,073</u>
Total cash and investment assets - December 31	<u>\$ 126,959</u>	<u>\$ 3,581</u>	<u>\$ 876,610</u>	<u>\$ 63,519</u>	<u>\$ 51,865</u>	<u>\$ 359</u>	<u>\$ 4,073</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	126,959	3,581	876,610	-	-	-	4,073
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	63,519	51,865	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>359</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 126,959</u>	<u>\$ 3,581</u>	<u>\$ 876,610</u>	<u>\$ 63,519</u>	<u>\$ 51,865</u>	<u>\$ 359</u>	<u>\$ 4,073</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	Highway Safety Grant DUI	Community Transition	Drug Enforcement Program	Project Income 513	Project Income 514	Hoosier Valley Program	Emergency Telephone System
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	5,765	7,200	-	17,584	-	236,799
Charges for services	-	-	-	-	218,177	-	734,359
Other	-	-	-	-	-	-	13,188
Total receipts	-	5,765	7,200	-	235,761	-	984,346
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	3,945	-	82,635	-	265,691	-	1,235,907
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	3,945	-	82,635	-	265,691	-	1,235,907
Excess (deficiency) of receipts over disbursements	(3,945)	5,765	(75,435)	-	(29,930)	-	(251,561)
Other financing sources (uses):							
Transfers in	4,347	-	55,899	-	34,538	-	-
Transfers out	-	-	-	(551)	-	(257)	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	4,347	-	55,899	(551)	34,538	(257)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	402	5,765	(19,536)	(551)	4,608	(257)	(251,561)
Cash and investment fund balance - beginning	(676)	-	50,045	551	32,969	257	263,758
Cash and investment fund balance - ending	<u>\$ (274)</u>	<u>\$ 5,765</u>	<u>\$ 30,509</u>	<u>\$ -</u>	<u>\$ 37,577</u>	<u>\$ -</u>	<u>\$ 12,197</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ (274)	\$ -	\$ -	\$ -	\$ 37,577	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	5,765	30,509	-	-	-	12,197
Total cash and investment assets - December 31	<u>\$ (274)</u>	<u>\$ 5,765</u>	<u>\$ 30,509</u>	<u>\$ -</u>	<u>\$ 37,577</u>	<u>\$ -</u>	<u>\$ 12,197</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	5,765	30,509	-	-	-	12,197
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	(274)	-	-	-	37,577	-	-
Total cash and investment fund balance - December 31	<u>\$ (274)</u>	<u>\$ 5,765</u>	<u>\$ 30,509</u>	<u>\$ -</u>	<u>\$ 37,577</u>	<u>\$ -</u>	<u>\$ 12,197</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	Clark County Judicial Computer Operations	Sheriff's Expense and Seizure	Landfill Insurance	Landfill Improvement	Hospital Lease Rental	Public Safety System	Landfill Development and Improvement
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	85	-	1,462,500	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	85	-	1,462,500	-	-	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	2,953	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	678,186	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	-	2,953	-	678,186	-	-	-
Excess (deficiency) of receipts over disbursements	-	(2,868)	-	784,314	-	-	-
Other financing sources (uses):							
Transfers in	-	-	-	340,000	-	-	-
Transfers out	-	-	-	(12,314)	(41,989)	(625)	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	327,686	(41,989)	(625)	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,868)	-	1,112,000	(41,989)	(625)	-
Cash and investment fund balance - beginning	1,396	6,093	104,339	3,143	41,989	625	11
Cash and investment fund balance - ending	<u>\$ 1,396</u>	<u>\$ 3,225</u>	<u>\$ 104,339</u>	<u>\$ 1,115,143</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 1,396	\$ 3,225	\$ 104,339	\$ 1,115,143	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	-	-	-	-	-	11
Total cash and investment assets - December 31	<u>\$ 1,396</u>	<u>\$ 3,225</u>	<u>\$ 104,339</u>	<u>\$ 1,115,143</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	11
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	1,396	3,225	104,339	1,115,143	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 1,396</u>	<u>\$ 3,225</u>	<u>\$ 104,339</u>	<u>\$ 1,115,143</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	Prosecutor's Copy Fund	Plat Book Maintenance	Police Stop Grant	Local Law Enforcement Block Grant	Jury Fee	Domestic Violence Grant	YMCA of Southern IN Grant
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	27,718	-	-	24,878	8,800
Charges for services	602	25,567	-	-	33,666	-	-
Other	-	240	-	-	-	-	-
Total receipts	<u>602</u>	<u>25,807</u>	<u>27,718</u>	<u>-</u>	<u>33,666</u>	<u>24,878</u>	<u>8,800</u>
Disbursements:							
General government	-	21,619	-	-	22,957	-	8,800
Public safety	-	-	35,245	-	-	52,209	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>21,619</u>	<u>35,245</u>	<u>-</u>	<u>22,957</u>	<u>52,209</u>	<u>8,800</u>
Excess (deficiency) of receipts over disbursements	<u>602</u>	<u>4,188</u>	<u>(7,527)</u>	<u>-</u>	<u>10,709</u>	<u>(27,331)</u>	<u>-</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	28,374	-
Transfers out	-	(340,000)	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>(340,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,374</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>602</u>	<u>(335,812)</u>	<u>(7,527)</u>	<u>-</u>	<u>10,709</u>	<u>1,043</u>	<u>-</u>
Cash and investment fund balance - beginning	<u>3,577</u>	<u>369,917</u>	<u>(398)</u>	<u>2,725</u>	<u>442</u>	<u>19,892</u>	<u>-</u>
Cash and investment fund balance - ending	<u>\$ 4,179</u>	<u>\$ 34,105</u>	<u>\$ (7,925)</u>	<u>\$ 2,725</u>	<u>\$ 11,151</u>	<u>\$ 20,935</u>	<u>\$ -</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ 4,179	\$ 34,105	\$ (7,925)	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	-	-	-	2,725	11,151	20,935	-
Total cash and investment assets - December 31	<u>\$ 4,179</u>	<u>\$ 34,105</u>	<u>\$ (7,925)</u>	<u>\$ 2,725</u>	<u>\$ 11,151</u>	<u>\$ 20,935</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ 11,151	\$ -	\$ -
Public safety	-	-	-	2,725	-	20,935	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	<u>4,179</u>	<u>34,105</u>	<u>(7,925)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 4,179</u>	<u>\$ 34,105</u>	<u>\$ (7,925)</u>	<u>\$ 2,725</u>	<u>\$ 11,151</u>	<u>\$ 20,935</u>	<u>\$ -</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	Impact Grant	County Misdemeanant	Children's Sexual Assault	Welfare Excise Tax Allocation	Jail Medical	Clerk's Record Perpetuation	Tax Sale Legal Fee
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	63,626	-	97,494	-	-	-
Charges for services	-	-	-	-	383	39,638	15
Other	-	9,422	-	-	-	-	-
Total receipts	-	73,048	-	97,494	383	39,638	15
Disbursements:							
General government	-	-	-	-	-	31,171	-
Public safety	-	172,141	-	-	380	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	97,494	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	-	172,141	-	97,494	380	31,171	-
Excess (deficiency) of receipts over disbursements	-	(99,093)	-	-	3	8,467	15
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(99,093)	-	-	3	8,467	15
Cash and investment fund balance - beginning	21,448	101,417	20,441	-	514	40,690	15,672
Cash and investment fund balance - ending	<u>\$ 21,448</u>	<u>\$ 2,324</u>	<u>\$ 20,441</u>	<u>\$ -</u>	<u>\$ 517</u>	<u>\$ 49,157</u>	<u>\$ 15,687</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ 2,324	\$ -	\$ -	\$ 517	\$ 49,157	\$ 15,687
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	21,448	-	20,441	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 21,448</u>	<u>\$ 2,324</u>	<u>\$ 20,441</u>	<u>\$ -</u>	<u>\$ 517</u>	<u>\$ 49,157</u>	<u>\$ 15,687</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	21,448	-	20,441	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	-	2,324	-	-	517	49,157	15,687
Total cash and investment fund balance - December 31	<u>\$ 21,448</u>	<u>\$ 2,324</u>	<u>\$ 20,441</u>	<u>\$ -</u>	<u>\$ 517</u>	<u>\$ 49,157</u>	<u>\$ 15,687</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	Prosecutor Infraction User Fee	Clark County Drug Court	Child Abuse Prevention	LLECE User Fee	Youth Coalition	Data Reliability Prosecutor IV-D	Cops In School 2,002
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	130,025	-	-	2,619	-	-
Charges for services	16,110	-	-	43,161	-	-	-
Other	-	1,201	-	-	-	-	-
Total receipts	16,110	131,226	-	43,161	2,619	-	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	43,703	142,263	-	16,330	-	-	74,552
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	43,703	142,263	-	16,330	-	-	74,552
Excess (deficiency) of receipts over disbursements	(27,593)	(11,037)	-	26,831	2,619	-	(74,552)
Other financing sources (uses):							
Transfers in	30,000	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	30,000	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,407	(11,037)	-	26,831	2,619	-	(74,552)
Cash and investment fund balance - beginning	49,529	9,873	25	155,832	-	58	98,152
Cash and investment fund balance - ending	<u>\$ 51,936</u>	<u>\$ (1,164)</u>	<u>\$ 25</u>	<u>\$ 182,663</u>	<u>\$ 2,619</u>	<u>\$ 58</u>	<u>\$ 23,600</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ (1,164)	\$ -	\$ -	\$ -	\$ 58	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	51,936	-	25	182,663	2,619	-	23,600
Total cash and investment assets - December 31	<u>\$ 51,936</u>	<u>\$ (1,164)</u>	<u>\$ 25</u>	<u>\$ 182,663</u>	<u>\$ 2,619</u>	<u>\$ 58</u>	<u>\$ 23,600</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	51,936	-	25	182,663	2,619	-	23,600
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	-	(1,164)	-	-	-	58	-
Total cash and investment fund balance - December 31	<u>\$ 51,936</u>	<u>\$ (1,164)</u>	<u>\$ 25</u>	<u>\$ 182,663</u>	<u>\$ 2,619</u>	<u>\$ 58</u>	<u>\$ 23,600</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	OWI Police Grant	Big City Big County Grant	Donations	County Welfare	Interstate Compact Fee	ID Security	Community Corrections Project Income
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	7,822	25,025	-	-	-	-	3,465
Charges for services	-	-	-	-	2,250	52,871	109,680
Other	-	1,219	-	-	-	-	2,475
Total receipts	<u>7,822</u>	<u>26,244</u>	<u>-</u>	<u>-</u>	<u>2,250</u>	<u>52,871</u>	<u>115,620</u>
Disbursements:							
General government	-	-	-	-	2,325	-	-
Public safety	10,761	23,546	-	-	-	-	96,389
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	<u>10,761</u>	<u>23,546</u>	<u>-</u>	<u>-</u>	<u>2,325</u>	<u>-</u>	<u>96,389</u>
Excess (deficiency) of receipts over disbursements	<u>(2,939)</u>	<u>2,698</u>	<u>-</u>	<u>-</u>	<u>(75)</u>	<u>52,871</u>	<u>19,231</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	25,375
Transfers out	(3,588)	(758)	(255)	(10)	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>(3,588)</u>	<u>(758)</u>	<u>(255)</u>	<u>(10)</u>	<u>-</u>	<u>-</u>	<u>25,375</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(6,527)</u>	<u>1,940</u>	<u>(255)</u>	<u>(10)</u>	<u>(75)</u>	<u>52,871</u>	<u>44,606</u>
Cash and investment fund balance - beginning	<u>6,866</u>	<u>2,943</u>	<u>255</u>	<u>10</u>	<u>150</u>	<u>-</u>	<u>105,943</u>
Cash and investment fund balance - ending	<u>\$ 339</u>	<u>\$ 4,883</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 52,871</u>	<u>\$ 150,549</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	<u>339</u>	<u>4,883</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,871</u>	<u>150,549</u>
Total cash and investment assets - December 31	<u>\$ 339</u>	<u>\$ 4,883</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 52,871</u>	<u>\$ 150,549</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	339	4,883	-	-	-	52,871	150,549
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 339</u>	<u>\$ 4,883</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 52,871</u>	<u>\$ 150,549</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	Adult Administration Fees	Juvenile Administration Fees	Developer Road Improvement	Emergency Management	Community Corrections Program	Prosecutors Law Enforcement	Urban Conservation
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	2,000	124,714	-	-
Charges for services	69,359	8,902	-	-	-	16,979	-
Other	240	-	58,753	-	150	915	40,000
Total receipts	69,599	8,902	58,753	2,000	124,864	17,894	40,000
Disbursements:							
General government	105,860	10,971	-	-	-	-	40,888
Public safety	-	-	-	2,000	121,830	33,438	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	105,860	10,971	-	2,000	121,830	33,438	40,888
Excess (deficiency) of receipts over disbursements	(36,261)	(2,069)	58,753	-	3,034	(15,544)	(888)
Other financing sources (uses):							
Transfers in	46,351	-	-	-	-	-	-
Transfers out	-	-	-	-	(25,375)	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	46,351	-	-	-	(25,375)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	10,090	(2,069)	58,753	-	(22,341)	(15,544)	(888)
Cash and investment fund balance - beginning	13,741	9,333	192,547	-	87,523	25,886	2,198
Cash and investment fund balance - ending	<u>\$ 23,831</u>	<u>\$ 7,264</u>	<u>\$ 251,300</u>	<u>\$ -</u>	<u>\$ 65,182</u>	<u>\$ 10,342</u>	<u>\$ 1,310</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	23,831	7,264	251,300	-	65,182	10,342	1,310
Total cash and investment assets - December 31	<u>\$ 23,831</u>	<u>\$ 7,264</u>	<u>\$ 251,300</u>	<u>\$ -</u>	<u>\$ 65,182</u>	<u>\$ 10,342</u>	<u>\$ 1,310</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ 23,831	\$ 7,264	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	65,182	10,342	-
Highways and streets	-	-	251,300	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	1,310
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 23,831</u>	<u>\$ 7,264</u>	<u>\$ 251,300</u>	<u>\$ -</u>	<u>\$ 65,182</u>	<u>\$ 10,342</u>	<u>\$ 1,310</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	Jail Detention Bond	Cumulative Capital Development	Courts Extended Operation	Drainage Maintenance	TIF Perry Crossing	County Sales Disclosure	Superior 2 Drug Court
Receipts:							
Taxes	\$ 1,166,362	\$ 1,456,058	\$ -	\$ -	\$ 1,126	\$ -	\$ -
Intergovernmental	95,587	121,413	-	-	-	-	-
Charges for services	-	-	-	20,100	-	17,730	8,031
Other	-	40,271	-	-	-	-	7,051
Total receipts	<u>1,261,949</u>	<u>1,617,742</u>	<u>-</u>	<u>20,100</u>	<u>1,126</u>	<u>17,730</u>	<u>15,082</u>
Disbursements:							
General government	-	687,263	-	-	-	-	-
Public safety	-	824,614	-	468	-	-	71,413
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	1,003,000	-	-	-	-	-	-
Capital outlay	-	200,000	-	-	-	-	-
Total disbursements	<u>1,003,000</u>	<u>1,711,877</u>	<u>-</u>	<u>468</u>	<u>-</u>	<u>-</u>	<u>71,413</u>
Excess (deficiency) of receipts over disbursements	<u>258,949</u>	<u>(94,135)</u>	<u>-</u>	<u>19,632</u>	<u>1,126</u>	<u>17,730</u>	<u>(56,331)</u>
Other financing sources (uses):							
Transfers in	41,989	-	-	-	-	-	70,000
Transfers out	-	-	-	-	-	-	-
Intergovernmental disbursements	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>41,989</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>300,938</u>	<u>(94,135)</u>	<u>-</u>	<u>19,632</u>	<u>1,126</u>	<u>17,730</u>	<u>13,669</u>
Cash and investment fund balance - beginning	<u>(200,920)</u>	<u>61,831</u>	<u>233</u>	<u>44,250</u>	<u>1,109</u>	<u>37,249</u>	<u>25,840</u>
Cash and investment fund balance - ending	<u>\$ 100,018</u>	<u>\$ (32,304)</u>	<u>\$ 233</u>	<u>\$ 63,882</u>	<u>\$ 2,235</u>	<u>\$ 54,979</u>	<u>\$ 39,509</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ (32,304)	\$ 233	\$ -	\$ -	\$ 54,979	\$ -
Cash with fiscal agent	-	-	-	-	-	-	-
Restricted assets:							
Cash and investments	<u>100,018</u>	<u>-</u>	<u>-</u>	<u>63,882</u>	<u>2,235</u>	<u>-</u>	<u>39,509</u>
Total cash and investment assets - December 31	<u>\$ 100,018</u>	<u>\$ (32,304)</u>	<u>\$ 233</u>	<u>\$ 63,882</u>	<u>\$ 2,235</u>	<u>\$ 54,979</u>	<u>\$ 39,509</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	63,882	-	-	39,509
Highways and streets	-	-	-	-	2,235	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	100,018	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>(32,304)</u>	<u>233</u>	<u>-</u>	<u>-</u>	<u>54,979</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 100,018</u>	<u>\$ (32,304)</u>	<u>\$ 233</u>	<u>\$ 63,882</u>	<u>\$ 2,235</u>	<u>\$ 54,979</u>	<u>\$ 39,509</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	ADR Circuit Court	ADR Superior Court 1 and 2	Byrne Drug Control Grant	Ohio River Bridges Project	Levy Excess	Cemetery	Landfill Closure/ Post Closure
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	42,551	25,783	-	-	-
Charges for services	3,540	9,075	-	-	-	-	-
Other	-	-	-	-	-	-	29,252
Total receipts	<u>3,540</u>	<u>9,075</u>	<u>42,551</u>	<u>25,783</u>	<u>-</u>	<u>-</u>	<u>29,252</u>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	2,845	1,395	-	-	-	-	-
Highways and streets	-	-	-	92,150	-	-	-
Sanitation	-	-	-	-	-	-	700
Health and welfare	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total disbursements	<u>2,845</u>	<u>1,395</u>	<u>-</u>	<u>92,150</u>	<u>-</u>	<u>-</u>	<u>700</u>
Excess (deficiency) of receipts over disbursements	<u>695</u>	<u>7,680</u>	<u>42,551</u>	<u>(66,367)</u>	<u>-</u>	<u>-</u>	<u>28,552</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	(70,000)	-	(600)	-	-
Intergovernmental disbursements	-	-	(6,539)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(76,539)</u>	<u>-</u>	<u>(600)</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>695</u>	<u>7,680</u>	<u>(33,988)</u>	<u>(66,367)</u>	<u>(600)</u>	<u>-</u>	<u>28,552</u>
Cash and investment fund balance - beginning	<u>7,080</u>	<u>14,080</u>	<u>34,668</u>	<u>(8,332)</u>	<u>600</u>	<u>320</u>	<u>1,290,445</u>
Cash and investment fund balance - ending	<u>\$ 7,775</u>	<u>\$ 21,760</u>	<u>\$ 680</u>	<u>\$ (74,699)</u>	<u>\$ -</u>	<u>\$ 320</u>	<u>\$ 1,318,997</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ (74,699)	\$ -	\$ 320	\$ 527,592
Cash with fiscal agent	-	-	-	-	-	-	791,405
Restricted assets:							
Cash and investments	<u>7,775</u>	<u>21,760</u>	<u>680</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash and investment assets - December 31	<u>\$ 7,775</u>	<u>\$ 21,760</u>	<u>\$ 680</u>	<u>\$ (74,699)</u>	<u>\$ -</u>	<u>\$ 320</u>	<u>\$ 1,318,997</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	7,775	21,760	680	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Urban redevelopment	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Aviation	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>(74,699)</u>	<u>-</u>	<u>320</u>	<u>1,318,997</u>
Total cash and investment fund balance - December 31	<u>\$ 7,775</u>	<u>\$ 21,760</u>	<u>\$ 680</u>	<u>\$ (74,699)</u>	<u>\$ -</u>	<u>\$ 320</u>	<u>\$ 1,318,997</u>

CLARK COUNTY
COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
OTHER GOVERNMENTAL FUNDS
For The Year Ended December 31, 2006
(Continued)

	Psych Residential Treatment	General Obligation Bonds	Childplace Grant	Superior Court 1	Redevelopment Commission	Election HAVA	Totals
Receipts:							
Taxes	\$ 370,700	\$ 242,035	\$ -	\$ -	\$ 577	\$ -	\$ 7,288,846
Intergovernmental	29,134	24,222	13,240	-	-	350,000	4,192,027
Charges for services	-	-	-	13,696	-	-	5,312,848
Other	2	-	3,678	-	-	-	380,018
Total receipts	<u>399,836</u>	<u>266,257</u>	<u>16,918</u>	<u>13,696</u>	<u>577</u>	<u>350,000</u>	<u>17,173,739</u>
Disbursements:							
General government	-	-	-	-	-	350,000	1,659,299
Public safety	-	34,084	16,918	-	-	-	5,365,451
Highways and streets	-	-	-	-	-	-	1,167,172
Sanitation	-	-	-	-	-	-	710,699
Health and welfare	281,857	-	-	-	-	-	3,428,300
Aviation	-	-	-	-	-	-	188,343
Debt service:							
Principal	-	80,000	-	-	-	-	351,507
Interest	-	20,500	-	-	-	-	1,921,392
Capital outlay	-	-	-	-	-	-	200,000
Total disbursements	<u>281,857</u>	<u>134,584</u>	<u>16,918</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>14,992,163</u>
Excess (deficiency) of receipts over disbursements	<u>117,979</u>	<u>131,673</u>	<u>-</u>	<u>13,696</u>	<u>577</u>	<u>-</u>	<u>2,181,576</u>
Other financing sources (uses):							
Transfers in	-	-	-	-	-	-	1,010,419
Transfers out	-	-	-	-	-	-	(666,104)
Intergovernmental disbursements	-	-	-	-	-	-	(398,172)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(53,857)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>117,979</u>	<u>131,673</u>	<u>-</u>	<u>13,696</u>	<u>577</u>	<u>-</u>	<u>2,127,719</u>
Cash and investment fund balance - beginning	<u>102,650</u>	<u>34,084</u>	<u>-</u>	<u>11,500</u>	<u>-</u>	<u>-</u>	<u>5,420,241</u>
Cash and investment fund balance - ending	<u>\$ 220,629</u>	<u>\$ 165,757</u>	<u>\$ -</u>	<u>\$ 25,196</u>	<u>\$ 577</u>	<u>\$ -</u>	<u>\$ 7,547,960</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ 25,196	\$ -	\$ -	\$ 2,671,194
Cash with fiscal agent	-	-	-	-	-	-	791,405
Restricted assets:							
Cash and investments	<u>220,629</u>	<u>165,757</u>	<u>-</u>	<u>-</u>	<u>577</u>	<u>-</u>	<u>4,085,361</u>
Total cash and investment assets - December 31	<u>\$ 220,629</u>	<u>\$ 165,757</u>	<u>\$ -</u>	<u>\$ 25,196</u>	<u>\$ 577</u>	<u>\$ -</u>	<u>\$ 7,547,960</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 201,305
Public safety	-	-	-	-	-	-	1,933,739
Highways and streets	-	-	-	-	-	-	404,024
Sanitation	-	-	-	-	-	-	11
Health and welfare	220,629	-	-	-	-	-	1,217,959
Urban redevelopment	-	-	-	-	577	-	577
Economic development	-	-	-	-	-	-	1,310
Aviation	-	-	-	-	-	-	60,661
Debt service	-	165,757	-	-	-	-	265,775
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,196</u>	<u>-</u>	<u>-</u>	<u>3,462,599</u>
Total cash and investment fund balance - December 31	<u>\$ 220,629</u>	<u>\$ 165,757</u>	<u>\$ -</u>	<u>\$ 25,196</u>	<u>\$ 577</u>	<u>\$ -</u>	<u>\$ 7,547,960</u>

CLARK COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2006

	County Treasurer	Congressional Interest	Welfare Trust	Poor Relief	Payroll	Payroll Withholdings and Clearing	Tax Sale Redemption
Additions:							
Agency fund additions	\$ 119,892,221	\$ 315	\$ 111,302	\$ -	\$ 12,262,157	\$ 7,271,449	\$ -
Deductions:							
Agency fund deductions	<u>168,490,938</u>	<u>-</u>	<u>117,069</u>	<u>23</u>	<u>12,262,157</u>	<u>7,276,149</u>	<u>5,067</u>
Excess (deficiency) of total additions over total deductions	(48,598,717)	315	(5,767)	(23)	-	(4,700)	(5,067)
Cash and investment fund balance - beginning	<u>71,773,403</u>	<u>14,492</u>	<u>41,362</u>	<u>23</u>	<u>-</u>	<u>114,684</u>	<u>11,921</u>
Cash and investment fund balance - ending	<u>\$ 23,174,686</u>	<u>\$ 14,807</u>	<u>\$ 35,595</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 109,984</u>	<u>\$ 6,854</u>

CLARK COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2006
(Continued)

	Surplus Tax	Tax Settlement Funds	Infraction Judgments	County Auditor	City/Town Court Costs	Clark-Floyd Convention and Tourism Bureau	Surplus Dog
Additions:							
Agency fund additions	\$ 602,455	\$ 196,935,628	\$ 58,264	\$ -	\$ 44,691	\$ 857,321	\$ 2,069
Deductions:							
Agency fund deductions	<u>730,102</u>	<u>201,058,106</u>	<u>58,627</u>	<u>-</u>	<u>-</u>	<u>857,321</u>	<u>2,146</u>
Excess (deficiency) of total additions over total deductions	(127,647)	(4,122,478)	(363)	-	44,691	-	(77)
Cash and investment fund balance - beginning	<u>1,527,240</u>	<u>6,289,394</u>	<u>4,406</u>	<u>30</u>	<u>19,681</u>	<u>-</u>	<u>77</u>
Cash and investment fund balance - ending	<u>\$ 1,399,593</u>	<u>\$ 2,166,916</u>	<u>\$ 4,043</u>	<u>\$ 30</u>	<u>\$ 64,372</u>	<u>\$ -</u>	<u>\$ -</u>

CLARK COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2006
(Continued)

	Inheritance Tax	State Sales Disclosure	Traffic Bureau	State Forestry Sale of Timber	Court Fees	Clark County Cashier's Bonds
Additions:						
Agency fund additions	\$ 1,410,840	\$ 17,730	\$ -	\$ 120	\$ 26,448	\$ 8,150
Deductions:						
Agency fund deductions	<u>1,850,000</u>	<u>17,905</u>	<u>-</u>	<u>120</u>	<u>31,717</u>	<u>-</u>
Excess (deficiency) of total additions over total deductions	(439,160)	(175)	-	-	(5,269)	8,150
Cash and investment fund balance - beginning	<u>847,425</u>	<u>1,315</u>	<u>100</u>	<u>-</u>	<u>7,669</u>	<u>3,220</u>
Cash and investment fund balance - ending	<u>\$ 408,265</u>	<u>\$ 1,140</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 2,400</u>	<u>\$ 11,370</u>

CLARK COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2006
(Continued)

	Coroners Training and Continuing Education	County Surveyor	Tax Sale Surplus	Overweight Vehicle	Sheriff's Inmate Trust	County Recorder
Additions:						
Agency fund additions	\$ 4,251	\$ -	\$ -	\$ 13,240	\$ 605,536	\$ 618,420
Deductions:						
Agency fund deductions	<u>3,920</u>	<u>-</u>	<u>13,301</u>	<u>14,322</u>	<u>571,794</u>	<u>664,376</u>
Excess (deficiency) of total additions over total deductions	331	-	(13,301)	(1,082)	33,742	(45,956)
Cash and investment fund balance - beginning	<u>301</u>	<u>25</u>	<u>13,301</u>	<u>2,947</u>	<u>28,291</u>	<u>46,056</u>
Cash and investment fund balance - ending	<u>\$ 632</u>	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 1,865</u>	<u>\$ 62,033</u>	<u>\$ 100</u>

CLARK COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2006
(Continued)

	County Clerk	County Sheriff	County Health Officer	County Plan Commission	Probation Collection Clerk	State Recording Fees
Additions:						
Agency fund additions	\$ 17,201,049	\$ 3,874,246	\$ 286,151	\$ -	\$ -	\$ 23,165
Deductions:						
Agency fund deductions	<u>14,211,742</u>	<u>3,975,858</u>	<u>316,644</u>	<u>-</u>	<u>-</u>	<u>22,050</u>
Excess (deficiency) of total additions over total deductions	2,989,307	(101,612)	(30,493)	-	-	1,115
Cash and investment fund balance - beginning	<u>2,857,765</u>	<u>104,164</u>	<u>66,882</u>	<u>50</u>	<u>100</u>	<u>1,958</u>
Cash and investment fund balance - ending	<u>\$ 5,847,072</u>	<u>\$ 2,552</u>	<u>\$ 36,389</u>	<u>\$ 50</u>	<u>\$ 100</u>	<u>\$ 3,073</u>

CLARK COUNTY
COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
AGENCY FUNDS
For The Year Ended December 31, 2006
(Continued)

	Special Death Benefit	Medical Assistance To Wards	County Hospital Care For The Indigent	Children With Special Health Care Needs	County Drug Court	Totals
Additions:						
Agency fund additions	\$ 1,060	\$ 225,353	\$ 1,643,752	\$ 570,011	\$ 148,032	\$ 364,715,426
Deductions:						
Agency fund deductions	<u>1,370</u>	<u>225,353</u>	<u>1,643,752</u>	<u>570,011</u>	<u>130,007</u>	<u>415,121,947</u>
Excess (deficiency) of total additions over total deductions	(310)	-	-	-	18,025	(50,406,521)
Cash and investment fund balance - beginning	<u>405</u>	-	-	-	-	<u>83,778,687</u>
Cash and investment fund balance - ending	<u>\$ 95</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,025</u>	<u>\$ 33,372,166</u>

CLARK COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2006

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 2,868,834
Infrastructure	44,928,635
Buildings	29,694,321
Improvements other than buildings	26,304,995
Machinery and equipment	<u>16,048,410</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 119,845,195</u></u>

CLARK COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2006

Description of Debt	Ending Balance	Principal and Interest Due Within One Year
Governmental Activities:		
Capital leases:		
County Building Lease	\$ 928,082	\$ 335,753
2004 Jail Lease	22,405,000	1,270,000
2004 Sheriff Vehicle's Lease	66,951	68,712
Bonds payable:		
General obligation bonds:		
2005 Issue	<u>820,000</u>	<u>201,100</u>
Total governmental activities long-term debt	<u>\$ 24,220,033</u>	<u>\$ 1,875,565</u>

CLARK COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Sheriff
Clerk of the Circuit Court
County Health Department
Board of Aviation
County Surveyor

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF CLARK COUNTY, INDIANA

Compliance

We have audited the compliance of the Clark County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2006. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

As described in items 2006-1 and 2006-2 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding activities allowed that are applicable to its child support enforcement program. Compliance with such requirements is necessary, in our opinion, for the County to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its other major federal programs for the year ended December 31, 2006.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in items 2006-1 and 2006-2 of the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Cost, we consider items 2006-1 and 2006-2, to be material weaknesses.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan section of the report. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, county council, board of county commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

November 5, 2007

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2006

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Education			
Child Nutrition Cluster			
School Breakfast Program	10.553	FY 2006	\$ 7,531
National School Lunch Program	10.555	FY 2006	11,690
Total for cluster			19,221
Pass-Through Indiana Department of Health			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	WIC 109-1	201,751
Total for federal grantor agency			220,972
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Lt. Governor Office of Community and Rural Affairs			
Community Development Block Grant/State's Program	14.228		
Child Place Feasibility Study		PL-04-033	13,240
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants			
Drug Court Discretionary Grant Program	16.585	FY 2006	141,062
Public Safety Partnership and Community Policing Grants	16.710		
Cops in School		2002SHWX0320	74,552
Pass-Through Indiana Criminal Justice Institute			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540		
FY 2004 JJDP Formula Grant		04-JF-026	8,800
Crime Victim Assistance	16.575		
FY 05-06		05VA020	15,607
FY 06-07		06VA018	12,567
Total for program			28,174
Edward Byrne Memorial Formula Grant Program	16.579		
Drug Court Program FY 04/01/05 to 03/31/06		04-DB-007	8,316
Drug Court Program FY 04/01/06 to 03/31/07		05-DJ-002	38,758
Drug Prosecution FY 04/01/05 to 03/31/06		04-DB-008	8,433
Total for program			55,507
Violence Against Women Formula Grants	16.588		
Prosecutor FY 07/01/05 to 06/30/06		05ST010	13,804
Prosecutor FY 07/01/06 to 06/30/07		06ST009	12,028
Sheriff FY 07/01/05 to 06/30/06		05ST009	13,302
Sheriff 01/18/06 to 3/31/06		03ST076	11,422
Total for program			50,556
Total for federal grantor agency			358,651

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2006
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Criminal Justice Institute			
Highway Safety Cluster			
State and Community Highway Safety Operation Pullover	20.600	OP-05-02,T-03,P-17	3,945
Safety Incentive Grants for Use of Seatbelts	20.604		
FY 2005-06		PT-06-04-07-03	17,525
FY 2006-07		PT-07-04-01-48	3,242
Total for program			20,767
Total for cluster			24,712
Pass-Through Indiana Department of Transportation			
Highway Planning and Construction	20.205		
Perry Crossing Road		STP-9910(21)	80
Bridge 22		STP-7810(2)	188
Bridge 34		BRS-9910(026)	37,039
Bridge Inspection		BR-NBIS-(567)	32,190
St. John Road		STP-9910(038)	19,821
Salem Noble Road		STP-9910(030)	92,560
Ohio River Bridges Study		IN600022	55,544
Total for program			237,422
Direct Grant			
Airport Improvement Program	20.106	AIP 03-18-0041-15	36,337
Total for federal grantor agency			298,471
<u>U.S. ELECTIONS ASSISTANCE COMMISSION</u>			
Pass-Through Office of Indiana Secretary of State			
Help America Vote Act Requirements Payments	90.401		
Title III		FY 2006	350,000
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health			
Special Programs for the Aging - Title VII, Chapter 3 - Programs for			-
Prevention of Elder Abuse, Neglect and Exploitation	93.041		
FY 7/1/05-6/30/06		10-06-PV-1193-01	55,756
FY 7/1/06-6/30/07		10-06-PV-1193-02	35,818
Total for program			91,574
Centers for Disease Control and Prevention - Investigations	93.283		
and Technical Assistance			
Preparedness and Response for Bioterrorism		BPRS 109-15	40,581
Pass-Through Indiana Department of Child Services			
Child Support Enforcement	93.563		
Prosecutor's Expenditures		FY 2006	133,141
Clerk's Expenditures		FY 2006	62,080
Collection Incentives		FY 2006	76,634
Indirect Costs		FY 2006	66,655
Total for program			338,510

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

CLARK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2006
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)</u>			
Pass-Through Indiana Department of Health HIV Prevention Activities - Health Department Based AIDS Prevention	93.940	AIDS 109-5	<u>33,886</u>
Block Grants for Prevention and Treatment of Substance Abuse Prenatal Substance Use Prevention	93.959	PSUP 109-9	<u>48,597</u>
Preventive Health Services - Sexually Transmitted Disease Control Grants Sexually Transmitted Diseases Control Grants	93.977	STD 109-3	<u>22,214</u>
Preventive Health and Health Services Block Grant West Nile Control Phase 2	93.991	FY 2005	<u>1,420</u>
Maternal and Child Health Services Block Grant to the States MCH Block Grant 10/1/05-9/30/06	93.994	MCH 109-2	<u>127,334</u>
Total for federal grantor agency			<u>704,116</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Homeland Security Grant Program State Homeland Security Program 2005	97.004	ODP 05 SHSP	<u>2,000</u>
Emergency Management Performance Grants Emergency Management Assistance	97.042	FY 2005	<u>11,368</u>
Total for federal grantor agency			<u>13,368</u>
Total federal awards expended			<u>\$ 1,958,818</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

CLARK COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Clark County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Qualified

Internal control over financial reporting:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted?	no
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Federal Awards:

Internal control over major programs:

Material weaknesses identified?	yes
Reportable conditions identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	yes
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Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
90.401	Help America Vote Act Requirements Payments
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?	yes
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Section II – Financial Statement Findings

No matters are reportable.

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section III – Federal Award Findings and Questioned Costs

FINDING 2006-1, REPORTABLE CONDITION-CHILD SUPPORT ENFORCEMENT CASE BALANCES

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Pass-Through Entity: Indiana Department of Child Services

Clark County, in conjunction with the Indiana Department of Child Services, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2006. The following deficiency was identified:

Account balances owed by non-custodial parents on child support cases included errors resulting from data conversion, information not recorded during the time period from data conversion to system implementation, computer application processing errors and user errors. The errors are currently being corrected on a case by case basis as they are identified.

45 CFR 303.6 states in part: ". . . the IV-D agency must maintain and use an effective system for: (a) Monitoring compliance with the support obligation; (b) identifying on the date the parent fails to make payments in an amount equal to the support payable . . ."

As a result of the inaccurate balances enforcement actions may be initiated improperly or may not be initiated when required.

We recommended that action should be expedited to ensure that all account balances are researched and corrected in a timely manner.

FINDING 2006-2, ACTIVITIES ALLOWED – CHILD SUPPORT ENFORCEMENT

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number 93.563
Pass-Through Entity: Indiana Department of Child Services

We identified the following questioned costs for the year 2006:

<u>Description of Costs</u>	<u>Condition</u>	<u>Notes</u>	<u>Questioned Cost</u>
Salary and benefits	No detailed time records	(1)	\$ 12,410
Salary	Excess reimbursement	(2)	13,240
Health insurance	Excess reimbursement	(3)	<u>1,691</u>
Total			<u>\$ 27,341</u>

CLARK COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (1) The Clerk of the Circuit Court's office estimates the time charged to Child Support Enforcement (IV-D) activities for position of Clerk of the Circuit Court and for two Deputy Clerks as follows:

- a. Clerk of the Circuit Court – one hour per day.
- b. One Deputy Clerk – five hours per day.
- c. One Deputy Clerk – four hours per day.

Time records documenting the actual amount of time for these three positions were not maintained.

Officials stated the reason they estimated their time for these positions was based on past practice.

Item 8 of Section III (Duties and Responsibilities of the Clerk) of the cooperative agreement with the Indiana Department of Child Services, Child Support Bureau (CSB) states: "To provide accurate accountability for the expenditure of federal funds by maintaining the monthly time records on funded staff and documentation of other expenditures to distinguish IV-D from non-IV-D activities. This shall be done on forms prescribed and provided by the CSB."

- (2) The Indiana Support Enforcement Tracking System (ISETS) provides a printout showing the percentage of IV-D and Non-IVD cases each month. An employee who works full time on child support cases should charge no more than the monthly percentage of IV-D cases to total cases. The entire salary of one employee was claimed rather than the percentage allowed.

Officials stated that the above error resulted from a misunderstanding.

- (3) The County Prosecuting Attorney's office claimed reimbursement for the employer's share of employee health and life insurance in excess of amounts shown on the accounting records as being paid.

Officials stated the above error was an oversight.

We recommended that officials implement monitoring procedures where claims for reimbursements are based on supporting documentation for specific costs incurred.

45 CFR 304.21(c) (Methods of determining costs) states: "The State IV-D agency has discretion with respect to the method of calculating eligible expenditures by courts and law enforcement officials under cooperative agreements. However, any method used must account for specific costs incurred on behalf of cases receiving services under the IV-D State plan."

CLARK COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



OFFICE OF THE PROSECUTING ATTORNEY

STEVEN D. STEWART

PROSECUTING ATTORNEY, 4TH JUDICIAL DISTRICT
501 E. COURT AVENUE
215 CITY-COUNTY BUILDING
JEFFERSONVILLE, IN 47130

CRIMINAL DIVISION
(812) 285-6264/Fax (812) 285-6259

CHILD SUPPORT DIVISION
(812) 285-6261/Fax (812) 285-6259

October 3, 2007

State Board of Accounts
302 W. Washington St., Room E418
Indianapolis, IN 46204-2765

RE: Corrective Action Plan

Please accept this letter as the corrective action plan for the below referenced finding noted in the 2006 audit report on Clark County.

Finding No. 2006-1, Reportable Condition - Child Support Enforcement Case Balances

Contact Person:	Andrew Steele
Title:	Deputy Prosecuting Attorney
Phone Number:	(812)285-6263
Expected Completion Date:	2008

The Clark County Prosecutor's office will implement procedures to research and correct errors in child support case account balances. Time permitting, we hope to complete this process during 2008.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "S. Stewart", is written over a horizontal line.

Steven D. Stewart
Clark County
Prosecuting Attorney

SDS/ck

BOARD OF COMMISSIONERS OF CLARK COUNTY, INDIANA

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M. Edward Meyer, President
Ralph Guthrie
Mike Moore

Daniel E. Moore, County Attorney
Hyun Lee, County Engineer

October 3, 2007

State Board of Accounts
302 W Washington St Rm E418
Indianapolis, IN 46204-2765

RE: Corrective Action Plan

Please accept this letter as the corrective plan for the below referenced finding noted in the 2006 audit report on Clark County.

FINDING NO. 2006-2. ACTIVITIES ALLOWED-CHILD SUPPORT ENFORCEMENT

	<u>Clerk's Office</u>	<u>Prosecutor's Office</u>
Contact Person:	Keith Groth	Steven D. Stewart
Title:	Clerk	Prosecutor
Phone Number:	(812) 285-6249	(812) 285-6264
Expected Completion Date:	Ongoing 2007	Ongoing 2007

The Clark County Prosecutor's office will exercise due care on subsequent claims filed for reimbursement to ensure that amounts claimed are in agreement with amounts shown on the County's records. We will review the 2007 claims filed to date, and will notify the Child Support Division (CSB) if corrections are needed. We will contact the CSB and make correction for 2006 and 2007 (if applicable) claims as the CSB so directs.

The Clark County Clerk's office has already began maintaining detailed time records for all employee's charging time to the child support enforcement program. The IV-D percentage will be applied to all employees' payroll for whom expenses are claimed for reimbursement on future claims. We will contact the CSB and make corrections for 2006 and 2007 as directed by them.

Respectfully submitted,


Steven D. Stewart, Clark County Prosecuting Attorney


Keith Groth, Clark County Clerk


Ed Meyer, President of the Board of County Commissioners

CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 5, 2007, with Barbara Bratcher Haas, Auditor; and Edward Meyer, President of the Board of County Commissioners.